

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**TAXES, HOW AND BY WHOM CERTIFIED.**

**211.35 State tax statement; duties of state treasurer; apportionment.**

Sec. 35. On or before the first day of September in each year, the state treasurer shall make and record in his or her office a statement showing the taxes to be raised for state purposes that year, referring to the law on which each tax is based, and the total amount of the taxes. The state tax he or she shall apportion among the several counties in proportion to the valuation of the taxable property in each county as determined by the last preceding state board of equalization, and shall before the October session of the board of supervisors in each year make out and transmit to the clerk of each county a statement of the amount of the taxes apportioned to that county. The state treasurer shall also, in a separate item of the statement, set forth the amount of indebtedness of the county to the state remaining unpaid at the time the statement is made, as shown by the statement of the account between the county and this state made by the state treasurer on the first day of July after the apportionment, which amount shall be apportioned by the board of supervisors of the proper county at the same time as state taxes contained in the apportionment of the state treasurer, and shall be levied in the same manner as and become a portion of the county taxes for the same year, unless the indebtedness is paid to the state before October first. The portion of the taxes, if any, that should be assessed to a particular township, shall be apportioned to and assessed upon the township, ward, or city.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3858;—Am. 1915, Act 5, Eff. Aug. 24, 1915;—CL 1915, 4029;—CL 1929, 3423;—CL 1948, 211.35;—Am. 2002, Act 620, Imd. Eff. Dec. 23, 2002.

**Popular name:** Act 206

**211.36 Duties of township clerk; tax levy by county board of commissioners; certification of school millage elections; certification of taxes levied for certain purposes; direction for spread of millages; county in which library is located; expenses.**

Sec. 36. (1) The township clerk of each township, on or before September 30 of each year, shall make and deliver to the supervisor of the clerk's township and to the county clerk, a certified copy of all statements and certificates on file and of all records of any vote or resolution in the clerk's office authorizing or directing money to be raised in the township by taxation for township, school, highway, drain, and all other purposes, together with a statement of the aggregate amount to be raised. However, if the issuance of bonds or notes or the levy of taxes for school purposes has been approved by the electors before September 30, this subsection does not preclude delivery by the clerk after September 30 of a resolution authorizing additional millage to be levied in the year voted. The clerk shall present the copies to the county board of commissioners at its annual meeting and file the copies in the clerk's office. The county board of commissioners shall not levy in the year voted a tax levy voted on or after September 30. This subsection does not apply if 1 of subsections (2) through (4) applies.

(2) The amount of taxes that are to be levied for school purposes in a school district, an intermediate school district, or community or junior college district that holds an election on or after September 30 and on or before November 15, or that holds a second millage election under this subsection allowable pursuant to subsection (3) on or before December 7, and that are approved, shall be certified for the calendar year in which the election is held, only if 1 of the following applies:

(a) For a school district, a school millage in that district has been defeated in a prior election in the same calendar year.

(b) For a school district, the school millage election is held in November on the date that school district elects its board members.

(c) For a community or junior college district, a community or junior college millage in that district has been defeated in a prior election in the same calendar year.

(d) For an intermediate school district, the district has a population greater than 1,400,000.

(e) For an intermediate school district with a population of less than 1,400,000, the millage election is held on or before October 15.

(3) Except as otherwise provided in this subsection, a school district, an intermediate school district, or a community or junior college district shall not conduct more than 1 millage election pursuant to subsection (2). If a district's operating revenue is less than the total operating revenue for the previous school year, the district may hold a second school millage election pursuant to subsection (2) on or before December 7.

(4) Notwithstanding subsections (2) and (3), and except as otherwise provided in this subsection, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or

before the first Tuesday after the first Monday in November and that are approved by the electors of that taxing unit shall be certified for that calendar year. In 1997 only, the amount of taxes that are to be levied for any purpose by a taxing unit that holds an election in any year on or before November 30 and that are approved by the electors of that taxing unit shall be certified for that calendar year.

(5) After a millage is certified pursuant to subsections (2) through (4), the appropriate county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification or amended certification. If a millage is certified pursuant to subsection (4) for library purposes, if a taxing unit requests by resolution, the county board of commissioners for the county in which the library is located also may reduce or eliminate the millage previously authorized or dedicated for library purposes to be levied by that taxing unit for that year and direct the reduction or removal of the levy to be spread by the local units in the county.

(6) The reasonable and actual expenses incurred by a township, county, or city in assessing and collecting the school district, inter mediate school district, or community or junior college district taxes levied and spread pursuant to an election under subsection (2) or (3) that is held after September 30, to the extent these expenses are in addition to the expense of collection and assessing any other taxes at the same time and exceed the amount of any fees imposed for the collection of these taxes, shall be billed to and paid by the school district, intermediate school district, or community or junior college district.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3859;—CL 1915, 4030;—CL 1929, 3424;—CL 1948, 211.36;—Am. 1960, Act 57, Eff. Aug. 17, 1960;—Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973;—Am. 1974, Act 257, Imd. Eff. Aug. 1, 1974;—Am. 1975, Act 202, Imd. Eff. Aug. 20, 1975;—Am. 1976, Act 221, Imd. Eff. July 29, 1976;—Am. 1977, Act 80, Imd. Eff. Aug. 2, 1977;—Am. 1977, Act 166, Imd. Eff. Nov. 16, 1977;—Am. 1978, Act 408, Imd. Eff. Sept. 26, 1978;—Am. 1978, Act 532, Imd. Eff. Dec. 21, 1978;—Am. 1979, Act 116, Imd. Eff. Oct. 9, 1979;—Am. 1980, Act 226, Imd. Eff. July 18, 1980;—Am. 1981, Act 128, Imd. Eff. Sept. 29, 1981;—Am. 1981, Act 158, Imd. Eff. Nov. 25, 1981;—Am. 1982, Act 225, Imd. Eff. Sept. 15, 1982;—Am. 1983, Act 179, Imd. Eff. Oct. 14, 1983;—Am. 1984, Act 251, Imd. Eff. Nov. 14, 1984;—Am. 1985, Act 132, Imd. Eff. Sept. 30, 1985;—Am. 1986, Act 141, Imd. Eff. July 2, 1986;—Am. 1986, Act 223, Imd. Eff. Sept. 25, 1986;—Am. 1986, Act 240, Imd. Eff. Dec. 2, 1986;—Am. 1987, Act 165, Imd. Eff. Nov. 5, 1987;—Am. 1987, Act 181, Imd. Eff. Nov. 30, 1987;—Am. 1987, Act 265, Imd. Eff. Dec. 28, 1987;—Am. 1988, Act 352, Imd. Eff. Dec. 5, 1988;—Am. 1989, Act 205, Imd. Eff. Nov. 1, 1989;—Am. 1989, Act 290, Imd. Eff. Dec. 26, 1989;—Am. 1990, Act 236, Imd. Eff. Oct. 10, 1990;—Am. 1991, Act 136, Imd. Eff. Nov. 22, 1991;—Am. 1992, Act 268, Imd. Eff. Dec. 15, 1992;—Am. 1993, Act 240, Imd. Eff. Nov. 15, 1993;—Am. 1994, Act 343, Imd. Eff. Dec. 6, 1994;—Am. 1997, Act 138, Imd. Eff. Nov. 18, 1997.

**Compiler's note:** Section 2 of Act 251 of 1984 provides: "This amendatory act shall validate and permit millage elections held pursuant to section 36(2) of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.36 of the Michigan Compiled Laws, after September 14, 1984, and on or before December 14, 1984, and shall be retroactively applied to validate and permit such elections, for all purposes for which section 36(2) of the general property tax act is applicable."

Section 2 of Act 132 of 1985 provides: "This amendatory act shall validate and permit millage elections held pursuant to section 36(2) of the general property tax act, Act No. 206 of the Public Acts of 1893, being section 211.36 of the Michigan Compiled Laws, after September 14, 1985, and on or before December 13, 1985, and shall be retroactively applied to validate and permit such elections, for all purposes for which section 36(2) of the general property tax act is applicable."

**Popular name:** Act 206

## **211.36a, 211.36b Repealed. 1973, Act 135, Imd. Eff. Nov. 2, 1973.**

**Compiler's note:** The repealed sections pertained to taxes for school purposes.

**Popular name:** Act 206

## **211.37 County board of commissioners; determination of money for county purposes; apportionment of money, state tax, and indebtedness of county; correction of certificates, statements, papers, records or proceedings; spread of money on assessment rolls; applicability of section.**

Sec. 37. The county board of commissioners, at a session held not later than October 31 in each year, shall ascertain and determine the amount of money to be raised for county purposes, and shall apportion the amount and also the amount of the state tax and indebtedness of the county to the state among the several townships in the county in proportion to the valuation of the taxable real and personal property as determined by the board, or as determined by the state tax commission upon appeal in the manner provided by law for that year, which determination and apportionment shall be entered at large on county records. The board, at a session held not later than October 31 in each year, shall also examine all certificates, statements, papers, and records submitted to it, showing the money to be raised in the several townships for school, highway, drain, township, and other purposes. It shall hear and consider all objections made to raising that money by any taxpayer affected. If it appears to the board that any certificate, statement, paper, or record is not properly certified or is in any way defective, or that any proceeding to authorize the raising of the money has not been had or is in any way imperfect, the board shall verify the same, and if the certificate, statement, paper, record, or proceeding can then be corrected, supplied, or had, the board shall authorize and require the defects or

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omissions of proceedings to be corrected, supplied, or had. The board may refer any or all the certificates, statements, papers, records, and proceedings to the prosecuting attorney, who shall investigate and without delay report in writing his or her opinion to the board. The board shall direct that the money proposed to be raised for township, school, highway, drain, and all other purposes authorized by law shall be spread upon the assessment roll of the proper townships, wards, and cities. This action and direction shall be entered in full upon the records of the proceedings of the board and shall be final as to the levy and assessment of all the taxes, except if there is a change made in the equalization of any county by the state tax commission upon appeal in the manner provided by law. The direction for spread of taxes shall be expressed in terms of millages to be spread against the taxable values of properties and shall not direct the raising of any specific amount of money. This section does not apply when section 36(2) applies and shall not prevent the township clerk from providing a certification to the county clerk pursuant to section 36(1). If a certification is provided pursuant to section 36(1), the county board of commissioners shall meet and direct or amend its direction for the spread of millages by local units in the county pursuant to the certification.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3860;—Am. 1909, Act 292, Eff. Sept. 1, 1909;—Am. 1913, Act 201, Eff. Aug. 14, 1913;—CL 1915, 4031;—CL 1929, 3425;—CL 1948, 211.37;—Am. 1968, Act 347, Eff. Nov. 15, 1968;—Am. 1973, Act 135, Imd. Eff. Nov. 2, 1973;—Am. 1994, Act 415, Imd. Eff. Dec. 29, 1994;—Am. 2009, Act 49, Imd. Eff. June 18, 2009.

**Popular name:** Act 206

### **211.37a Appeal to state tax board; assessment of costs; method of reimbursement.**

Sec. 37a. If upon such appeal to the board of state tax commissioners it is determined by said board that the appeal is groundless and not well founded, then the costs made and incurred by the county in defending the same and in the proceedings thereof, shall be paid by the township whose supervisor made such appeal. If the allegations set forth by the said supervisor making such appeal are determined to be well founded, then the said county shall pay the costs of the said township by it expended in making and prosecuting said appeal, but in no case shall more than 75 dollars costs be taxed by either side. The costs shall be taxed by affidavit before the county clerk in accordance with the rules of practice now governing circuit courts as to taxation of costs. Copies of the said bill of costs shall be served upon the county treasurer by the township and upon the supervisor of the township by the county. If costs be taxed in favor of the county and against the township, the county treasurer is hereby authorized to take the amount of said costs out of any funds due or that may become due said township, and transfer the same to the general fund of said county. If costs shall be taxed in favor of the township, the said county treasurer shall immediately pay over to the treasurer of said township from the general fund of said county, the amount of said taxed costs, and the township treasurer shall deposit the same to the credit of the contingent fund of said township.

**History:** Add. 1913, Act 201, Eff. Aug. 14, 1913;—CL 1915, 4032;—CL 1929, 3426;—CL 1948, 211.37a.

**Compiler's note:** For abolition of board of state tax commissioner and transfer of its powers and duties to state tax department, see MCL 209.152. For abolition of state tax department and transfer of its powers and duties to state tax commission, see MCL 209.103.

**Popular name:** Act 206

### **211.38 Duplicate apportionment certificates; failure to certify, official notice.**

Sec. 38. The clerk of the board of supervisors shall, immediately after the said apportionment, make out 2 certificates showing the millages apportioned to each township for state, county and the various township purposes, each tax being kept distinct, 1 of which he shall deliver to the county treasurer, and the other to the supervisor of the proper township: Provided, That if said clerk fail to make such certificate, the supervisor shall take official notice of all certificates, statements, papers and records in the office of the township and county clerk relating to the levy of taxes in his township, and of the action of the board of supervisors thereon.

**History:** 1893, Act 206, Eff. June 12, 1893;—CL 1897, 3861;—CL 1915, 4033;—CL 1929, 3427;—CL 1948, 211.38;—Am. 1968, Act 347, Eff. Nov. 15, 1968.

**Popular name:** Act 206